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4 UNITED STATES DISTRICT COURT  
5 WESTERN DISTRICT OF WASHINGTON  
6 AT TACOMA

7 UNITED STATES OF AMERICA, )

8 Plaintiff, )

9 v. )

10 TIMOTHY L. PALMER, DEANNA M.  
PALMER, THE LAND BOUNTIFUL ONE,  
PIERCE COUNTY , )

11 Defendants. )  
12  
13

Civil No. C-08-5249-FDB

**ORDER DENYING DEFENDANTS'  
MOTION FOR SHOWING CAUSE  
WHY THE PLAINTIFF'S  
ATTORNEY IS NOT IN  
CONTEMPT OF OATH OF OFFICE**

14 This matter comes before the Court on Defendants Palmers' "Motion for Showing Cause why  
15 Plaintiff's Attorney is Not in Contempt of Oath of Office". The Court, having reviewed the Defendants'  
16 pleadings and the response thereto, is fully informed and denies Defendants' motion for the reasons that  
17 follow.

18 **No Basis for Order to Show Cause or Contempt**

19 The United States initiated this action to reduce to judgment federal tax assessments against  
20 Timothy and Deanna Palmer and to foreclose on a parcel of real property. Neither the Palmers nor the  
21 other named Defendant, "The Land Bountiful" (an alleged sham entity of the Palmers that holds title to  
22 the real property at issue) have answered the factual allegations contained in the complaint. Instead, the  
23 Palmers have filed two petitions for stay: a Petition for Stay Pending Outcome of the Private  
24 Administrative Process and Petition for Stay pending the correction of the record; and a request for an  
25 Order for Showing Cause why the record should not be corrected. Taken together, these pleadings assert  
26 an argument that the Palmers are entitled to \$4 million from the United States Treasury and that the Court  
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1 should allow correction of the record to reflect this “reality” and enter a stay so that the defendants may  
2 satisfy their tax debts with a promissory note drawn on these funds held by the U.S. Treasury.

3 The United States responded, arguing that Defendants were not entitled to the requested relief.  
4 This Court agreed and entered an Order on October 24, 2008 denying Defendants’ petitions for stay and  
5 request for an order to show cause. See Dkt. # 33. As set forth in that Order, Defendants’ requests are  
6 premised on a tax protester theory commonly known as “redemption” and has also been referred to as  
7 “acceptance for value” and “charge back.” This theory is nonsensical and has been soundly rejected. See  
8 Bryant v. Wash. Mut. Bank, 524 F. Supp. 2d 753 (W.D. Va. 2007); United States v. Saldana, 427 F.3d  
9 298 (5<sup>th</sup> Cir. 2005); United States v. Waalee, 133 Fed. Appx. 819 (3<sup>rd</sup> Cir. 2005); United States v. Allison,  
10 264 Fed. Appx. 450 (5<sup>th</sup> Cir. 2008); United States v. Clapier, 40 Fed. Appx. 455, 457 (9<sup>th</sup> Cir. 2002).

11 It is the government’s filing of responses to these previous requests for relief that apparently form  
12 the basis for Defendants’ latest motion. This contention is frivolous. There exist no Order of this Court  
13 that Plaintiff’s counsel has disobeyed. Nor is there any oath of office that was violated by responding to  
14 the Palmers’ motions for relief.

15 Accordingly, the Palmers have not advanced any reason to justify the issuance of an order to show  
16 cause.

### 17 Conclusion


18 For the above stated reasons Defendants are not entitled to an order to show cause.

19 ACCORDINGLY;

20 IT IS ORDERED:

21 (1) Defendants Motion for Showing Cause Why the Plaintiff’s Attorney is Not in Contempt of  
22 Oath of Office [Dkt. # 34] is **DENIED**.

23 DATED this 17<sup>th</sup> day of November, 2008.

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25 FRANKLIN D. BURGESS  
26 UNITED STATES DISTRICT JUDGE  
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